



825 NE Multnomah, Suite 2000  
Portland, Oregon 97232

May 16, 2016

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
Salem, OR 97301-1166

Attn: Filing Center

**RE: UP 333 —Compliance Filing – Details of the Sale of Mining Equipment to Titan Florida, LLC**

In accordance with Order No. 16-011, PacifiCorp d/b/a Pacific Power encloses for filing the journal entry recording the transaction in the above-referenced docket.

Please direct informal inquiries with respect to this filing to Erin Apperson, Manager of Regulatory Affairs, at (503) 813-6642.

Sincerely,

R. Bryce Dalley  
Vice President, Regulation

Enclosure

## Page 732 Dragline Sale - Journal Entries

**PacifiCorp's share is two-thirds of the amounts shown in this box.**

### Transaction Summary

Sales Price	\$	500,000.00
Less: Broker's Fee	\$	(50,000.00)
Net Proceeds	\$	450,000.00
Net Book Value	\$	256,592.00
Gain on Sale of Asset	\$	193,408.00

### Transactions

	Debit	Credit
Cash - Sales Price	\$ 500,000.00	
Property, Plant & Equip - Retirement		\$ 256,592.00
Transaction Expenses - Broker Fee	\$ 50,000.00	
Gain on Sale of Asset - Before Broker Fee		\$ 243,408.00
Cash - Payment of Broker Fee		\$ 50,000.00
Total Entries	\$ 550,000.00	\$ 550,000.00

### Journal Entry on BCC Books

	FERC Account*	Description	Debit	Credit
Cash Receipts-Net of Broker Fee	131	Cash	\$ 450,000.00	
Retirement of Asset	101/108	PP&E/Accum Dep'n		\$ 256,592.00
Reflect Net Gain in Fuel Cost	151	Fuel Stock		\$ 193,408.00
To record the sale of the Page 732 Dragline and Associated Parts				

### FERC Journal Entry on PacifiCorp Books (a)

	FERC Account	Description	Debit	Credit
Cash Receipts-Net of Broker Fee	131	Cash	\$ 300,000.00	
	123.1	Investment in BCC		\$ 300,000.00
To record the sale of the Page 732 Dragline and Associated Parts				

**(a) PacifiCorp's two-thirds share in this box.**

\* Bridger Coal Company is an unconsolidated entity and uses their own chart of accounts. FERC accounts shown here are what would be used if BCC was a regulated entity.